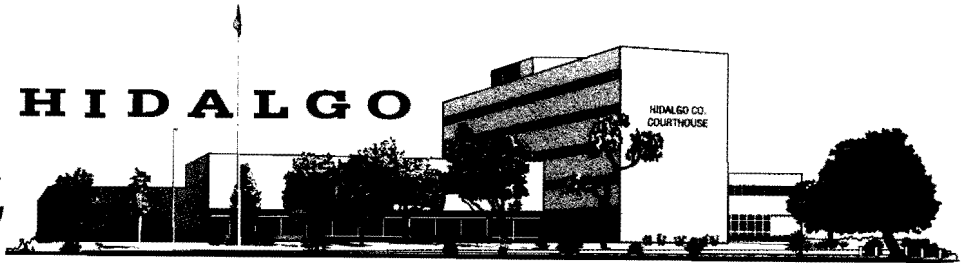


# COUNTY of HIDALGO

**HIDALGO COUNTY AUDITOR'S OFFICE**  
Hidalgo County Administration Building  
2808 South Business Highway 281  
Edinburg, Texas 78539-6243  
PHONE: (956) 318-2511  
FAX: (956) 318-2577  
WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

SEP 17 2015

September 14, 2015

The Honorable Pablo Villarreal, Jr., RTA  
Hidalgo County Tax Assessor/Collector  
County Administration Building  
2804 South Business Highway 281  
Edinburg, Texas 78539

Ref: Request for Change Fund for the Elsa Tax Substation  
Local Government Code Section 130.902

Dear Mr. Villarreal:

We have reviewed your written notice of the establishment of the Elsa Tax Substation collection point and have approved change fund in the amount of \$4,500.00.

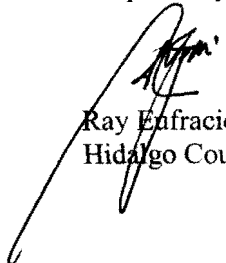
According to Local Government Code Section 130.902, "The Commissioners Court of a county may set aside from the general fund of the county an amount approved by the County Auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are made by the official. On the recommendation of the county auditor, the Commissioners Court may increase or decrease the change fund at any time."

Please submit this letter to Commissioners Court requesting approval of the Elsa Tax Substation collection point and of the change fund in the amount of \$4,500.00. Once Commissioners Court approval is obtained, please request a check from the Hidalgo County Auditor's - Accounts Payable Section to be made payable to "Paul Villarreal, Hidalgo County Tax Assessor/Collector."

You will be responsible for this change fund. The change fund should be accounted for on a daily basis and safeguarded under lock and key. Please be reminded that this change fund is not to serve as petty cash or comingled with personal funds.

If you have any questions, do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,

  
Ray Enfracio, CPA  
Hidalgo County Auditor

**HIDALGO COUNTY DISTRICT JUDGES**

- |                                                     |                                                 |                                                       |                                                    |                                                  |                                                        |                                                           |                                                |                                                      |                                                    |                                                  |
|-----------------------------------------------------|-------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|
| LUIS M. SINGLETERRY<br>JUDGE, 92 <sup>ND</sup> D.C. | RODOLFO DELGADO<br>JUDGE, 93 <sup>RD</sup> D.C. | J. R. "BOBBY" FLORES<br>JUDGE, 139 <sup>TH</sup> D.C. | ROSE GUERRA REYNA<br>JUDGE, 206 <sup>TH</sup> D.C. | JUAN R. PARTIDA<br>JUDGE, 275 <sup>TH</sup> D.C. | MARIO E. RAMIREZ, JR.<br>JUDGE, 332 <sup>ND</sup> D.C. | NOE GONZALEZ<br>JUDGE, 370 <sup>TH</sup> D.C.<br>OVERSEER | LETICIA LOPEZ<br>JUDGE, 389 <sup>TH</sup> D.C. | AIDA SALINAS FLORES<br>JUDGE, 398 <sup>TH</sup> D.C. | ISRAEL RAMON, JR.<br>JUDGE, 430 <sup>TH</sup> D.C. | JESSE CONTRERAS<br>JUDGE, 449 <sup>TH</sup> D.C. |
|-----------------------------------------------------|-------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|